

# *Missouri Revised Statutes*

## **Chapter 137**

### **Assessment and Levy of Property Taxes**

#### **Section 137.021**

August 28, 2005

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#### **Grading of land for valuation, agricultural and horticultural land, factors to be considered--split-off, effect of.**

137.021. 1. The assessor, in grading land which is devoted primarily to the raising and harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or to any combination thereof, as defined in section 137.016, pursuant to the provisions of sections 137.017 to 137.021, shall in addition to the assessor's personal knowledge, judgment and experience, consider soil surveys, decreases in land valuation due to natural disasters, level of flood protection, governmental regulations limiting the use of such land, the estate held in such land, and other relevant information. On or before December thirty-first of each odd-numbered year, the state tax commission shall promulgate by regulation and publish a value based on productive capability for each of the several grades of agricultural and horticultural land. If such rules are not disapproved by the general assembly in the manner set out below, they shall take effect on January first of the next odd-numbered year. Such values shall be based upon soil surveys, soil productivity indexes, production costs, crop yields, appropriate capitalization rates and any other pertinent factors, all of which may be provided by the college of agriculture of the University of Missouri, and shall be used by all county assessors in conjunction with their land grades in determining assessed values. Any regulation promulgated pursuant to this subsection shall be deemed to be beyond the scope and authority provided in this subsection if the general assembly, within the first sixty calendar days of the regular session immediately following the promulgation of such regulation, by concurrent resolution, shall disapprove the values contained in such regulation. If the general assembly so disapproves any regulation promulgated pursuant to this subsection, the state tax commission shall continue to use values set forth in the most recent preceding regulation promulgated pursuant to this subsection.

2. When land that is agricultural and horticultural property, as defined in section 137.016, and is being valued and assessed for general property tax purposes pursuant to the provisions of sections 137.017 to 137.021 becomes property other than agricultural and horticultural property, as defined in section 137.016, it shall be reassessed as of the following January first.

3. Separation or split-off of a part of the land which is being valued and assessed for general property tax purposes pursuant to the provisions of sections 137.017 to 137.021, either by conveyance or other action of the owner of the land, so that such land is no longer agricultural and horticultural property, as defined in section 137.016, shall subject the land so separated to reassessment as of the following January first. This shall not impair the right of the remaining land to continuance of valuation and assessment for general property tax purposes pursuant to the provisions of sections 137.017 to 137.021.

(L. 1975 S.B. 203 § 3, A.L. 1983 S.B. 63, et al., A.L. 1986 S.B. 476, A.L. 1989 H.B. 181 & 633, A.L. 1994 S.B. 633, A.L. 1997 H.B. 470 merged with S.B. 241)

(1999) Final order of rulemaking by State Tax Commission of regulation valuing agricultural and horticultural land could not be compelled through mandamus action. State ex rel. Missouri Growth Association v. State Tax Commission, 998 S.W.2d 786 (Mo.banc).

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